



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্বৰ দ্বাৰা প্ৰকাশিত

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GOVERNMENT OF ASSAM
ORDERS BY THE GOVERNOR
FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 24th June, 2019

No.FTX.93/2017/13.— Whereas it is expedient to amend the Assam Industries (Tax Reimbursement for Eligible Units) Scheme, 2017 (hereinafter referred to as the “said Scheme”), the Governor of Assam is hereby pleased to amend the said Scheme, hereinafter referred to as the principal scheme, namely: —

1. Short title and commencement. —

- (1) This Scheme may be called the Assam Industries (Tax Reimbursement for Eligible Units) (Amendment) Scheme, 2019.
- (2) Save as otherwise provided in this Scheme, it shall come into force with effect from the date of publication of this notification in the Official Gazette.

2. Amendment in the preamble. — In the principal scheme, with effect from the 1st July, 2017, in the sixth paragraph, in between the words “shall cease to operate” and the words “on and from the date”, the punctuation mark “,” and words, punctuation mark and special character “along with the exemption granted *vide* Government Notification No. FTX.143/2009/45 dated 23rd March, 2015” shall be inserted.

3. Amendment of para 2. — In the principal scheme, with effect from the 1st July, 2017, in clause (i) of sub-para (a) —

- (a) in between the words “central sales tax” and the words “under the Industrial and Investment Policy” the words and special character “and/or luxury tax” shall be inserted.
- (b) in between the words and bracket “Assam Industries (Tax Exemption) Scheme, 2015” and the words “or any special notification” the words, punctuation mark and special character “or the exemption granted *vide*

Government Notification No. FTX.143/2009/45 dated 23rd March, 2015” shall be inserted.

- (c) for the punctuation mark “;”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that the ‘existing unit’ shall include all the eligible hotels under the Industrial and Investment Policy of Assam, 2014 who have commenced commercial operation on or after 1st March, 2014 upto 30th June, 2017 and was eligible to avail the benefit of exemption of luxury tax *vide* Government Notification No. FTX.143/2009/45 dated 23rd March, 2015.”

4. **Amendment of para 3.** — In the principal scheme, with effect from the 1st July, 2017,—

- (a) in clause (a) of sub-para (1), the word “and” as appearing in the end of the clause shall be deleted.
- (b) in clause (b) of sub-para (1), the punctuation mark (.) shall be substituted with the punctuation mark (;) and thereafter the word “and” shall be inserted.
- (c) after clause (b) of sub-para (1), a new clause shall be inserted, namely: -

“(c) The exemption granted *vide* Government Notification No. FTX.143/2009/45 dated 23rd March, 2015.”

5. **Amendment of para 4.** — In the principal scheme, with effect from the 1st July, 2017, in sub-para (1), —

- (a) after clause (ii), the following new clause shall be inserted, namely:-

“(ii) (A) For existing hotels eligible under the industrial and Investment Policy of Assam, 2014 :- Where an existing eligible hotel unit is holder or will be holder of Certificate of Entitlement in due course as per the terms of Government Notification No. FTX.143/2009/45 dated 23rd March, 2015 framed pursuant to the Industrial and Investment Policy of Assam, 2014 or an existing mega unit to which the customised tax incentives have been granted by special notification issued by the Finance (Taxation) Department, pursuant to the Industrial and Investment Policy of Assam, 2014, shall, in respect of intra-State supplies made within the State be entitled to reimbursement of 100% of the State tax (SGST) paid through debit in the electronic cash ledger maintained by the unit in term of sub-section (1) of section 49 of the Assam Goods and Services Act, 2017 after utilization of the input tax credit of the State tax (SGST) and Integrated tax (IGST) available until the amount of such tax reimbursement exceeds the un-availed quantum of monetary ceiling or till the expiry of residual period of eligibility, whichever is earlier:

Provided that the time limit and monetary ceiling of tax reimbursement for the existing eligible hotels whose exemption is granted *vide* Government Notification No. FTX.143/2009/45 dated 23rd March, 2015 shall be for 10 (ten) years subject to a maximum of 100% of fixed capital investment:

Provided further that the quantum of monetary ceiling that may be allowed to any Mega hotel unit, shall not exceed 150% of Fixed Capital Investment:

Provided further that the time limit of 10 (ten) years shall be calculated from the date of commencement of commercial operation and shall stand reduced upto the date when the unit reaches the monetary ceiling of exemption or upto the date of closure of the eligible unit, if the date of closure occurs prior to the expiry of the above mentioned period of 10 (ten) years.”

- (b) in sub-clause (h) of clause (iii), in between the words and bracket “in case of” and the words and special character “hotels/resorts” the words “new units of” shall be inserted. Further, for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided that for all eligible hotels under the Industrial and Investment Policy of Assam, 2014 whose exemption is granted *vide* Government Notification No. FTX.143/2009/45 dated 23rd March, 2015 and who have commenced commercial operation in between 1st March, 2014 and 30th June, 2017, the Fixed Capital Investment means and includes investment in plant and machinery and building directly connected with hotel premises and shall not include the cost of land.”

- (6) **Amendment of para 5.** — In the principal scheme, with effect from the 1st July, 2017, in between the words and bracket “earlier schemes” and the words and bracket “issued by Finance (Taxation) Department” the words and special character, “along with the exemption Notification *vide* No. FTX.143/2009/45 dated 23rd March, 2015” shall be inserted.

- (7) **Amendment of para 11.** — In the principal scheme, in sub-para (1) —

- (a) after the existing second proviso, the following new proviso shall be inserted, namely: —

“Provided further that in respect of the eligible units which have not been issued the Eligibility Certificate and Certificate of Entitlement prior to or after commencement of the Reimbursement Scheme and who have not been reimbursed against Bank Guarantee as per proviso to sub-clause (4) of clause 11 of the Reimbursement Scheme shall on grant of such Certificates

submit application(s) for tax reimbursement for the first time separately for each month in respect of periods after coming of the Assam Goods and Service Tax Act, 2017 into force but prior to the date of issue of Certificate of entitlement, within sixty days from the date of issuance of such Certificate of Entitlement.”

- (b) in the existing third proviso for the words “one hundred and twenty”, the word “three hundred and sixty-five” shall be substituted. Further, for the punctuation mark “.”, the punctuation mark “:” shall be substituted and thereafter the following new proviso shall be inserted, namely: —

“Provided further that the Tax Reimbursement Committee or State Level Tax Reimbursement Committee as the case may be, may exonerate any further delay, if the Committee considers necessary so to do, on application by the concerned eligible unit.”

(8) **Amendment of para 12.** — In the principal scheme, —

- (a) with effect from 1st July, 2017, in clause (b) of sub-para (1), for the word and bracket “(during VAT period)”, the word and bracket “(upto 30/06/2017)” shall be substituted.
- (b) in sub-para (4), for the word “month”, the word “quarter” shall be substituted.

(9) **Amendment in Schedule.** — In the principal scheme, with effect from 1st July, 2017, in the heading, after the word “cruise”, the word “**including the hotels covered by Government Notification No. FTX.143/2009/45 dated 23rd March, 2015**” shall be inserted.

(10) **Amendment in Form Annexure-I.**— In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-1, -

- (a) the entries in serial number 3. shall be substituted as below, namely-
- “3. Factory/hotel address with telephone no. (if any) :”
- (b) serial number 8. and the entries relating thereto shall be substituted as below, namely-
- “8 (a). Registration No. under the Assam VAT Act, 2003 :
- (b). Registration No. under the Assam Tax on Luxuries
(Hotels, Lodging Houses and Hospitals) Act, 1989 :”

(11) **Amendment in Annexure-3.** — In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-3, the entries in serial number 1. c. shall be substituted as below, namely-

“c. Factory/hotel address with telephone no. (if any) :”

(12) **Amendment in Annexure-4.** — In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-4, -

(a) the entries in serial number 1. c. shall be substituted as below, namely-
“c. Factory/hotel address with telephone no. (if any) :”

(b) the entries in serial number 9. A. c (ii). shall be substituted as below, namely-

“(ii). Factory/hotel Building :”

(13) **Amendment in Annexure-5.** — In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-5, the entries in serial number 1. c. shall be substituted as below, namely-

“c. Factory/hotel address with telephone no. (if any) :”

(14) **Amendment in Annexure-6.** — In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-6, -

(a) the entries in serial number 1. c. shall be substituted as below, namely-

“c. Factory/hotel address with telephone no. (if any) :”

(b) the entries in serial number 3. a. shall be substituted as below, namely-

“a. Date of commencement of commercial production/
operation :”

(15) **Amendment in Annexure-7.** — In the principal scheme, with effect from 1st July, 2017, in ANNEXURE-7, the entries in serial number 2. e. shall be substituted as below, namely-

“e. Date of commencement of commercial production/
operation :”

RAJIV KUMAR BORA,

Additional Chief Secretary to the Government of Assam,
Finance Department.